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REPORT
OF THE
STATE BOARD OF CONTROL
OF THE
South Carolina Dispensary
FOR THE
FISCAL YEAR 1898.

Columbia *SC*

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THE BRYAN PRINTING COMPANY, STATE PRINTERS.
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REPORT.

Office of State Board of Control,
South Carolina Dispensary,
Columbia, S. C., January 18th, 1899.

To His Excellency Wm. H. Ellerbe, Governor.

Sir: We herewith submit our Annual Report to be transmitted by you to the General Assembly of South Carolina. We herein submit a review of the business transactions of the Dispensary, and suggest such changes in the law as we think will improve it.

Section 1 of the Dispensary Act requires persons intending to import liquors for personal use to first have sample of same analyzed by the Chemist of the South Carolina College, and as that feature of the law has been annulled by the Court, and the right of the State to forbid its sale after importation sustained, we recommend that Section 1 and Section 3 be amended, leaving out the requirement as to analysis of sample, so as to clearly define the rights of the citizen under the Court's decision, and to guide the constabulary force in making seizures; that is, that the law should so clearly comport with the decision of the Court that the citizen and the officer may know their respective rights or duties.

Section 4 gives by implication the right to the State Board of Control to appoint Dispensers, limiting their sales to "malt liquors" or beer, and being assured by the Attorney General's office that such right existed, we have availed ourselves of it, and have thereby been enabled to furnish to the consumer fresh or "tap" beer.

This has had a most admirable effect as a temperance measure. The beer drinker rarely gets drunk unless he is driven to the use of ardent liquors, which never happens so long as he can get fresh beer. At the last session of the preceding General Assembly, a Concurrent Resolution was passed, expressing disfavor of beer Dispensaries. In deference to that resolution, the State Board carefully and thoroughly considered the whole question of beer Dispensaries in all its aspects. Those Dispensaries had been legally established and the men running them had gone to considerable expense of preparation for properly conducting them..

At the very outset of consideration of the question, the Board felt it would be unfair to the beer Dispensers to revoke their permits and make them lose all the money so spent in preparation to carry on a business, permits for which had been granted in good faith and accepted with the belief that they would not be merely temporary. We had used them to assist in suppressing the illegitimate competition thrust upon us by the Federal Court, and we then concluded that it was only common fairness to permit them to run until the meeting of the General Assembly. We considered the Concurrent Resolution only advisory, and not mandatory, leaving the Board of Control to act as circumstances demanded. We now respectfully ask that you legislate specifically upon this point. Our experience leads us to heartily favor their continuance, on the ground both of temperance and profit. During the past year the profits from this source amounted to \$50,867.40.

Provision is made in Section 5 for the appointment of County Boards of Control, and we regret to say that that plan has proven unsatisfactory. We believe these duties can be more efficiently and economically performed by creating a Board designed to protect the interests of the State, county and town in making the quarterly settlements, composed of the County Auditor on the part of the county, the Mayor or Intendant on the part of the town, and the Dispenser on behalf of the State and his own behalf. Their work and all the operations of local Dispensaries subject to the scrutiny or supervision of inspectors.

Section 9 requires the County Auditor to assist in the quarterly settlements and to make an itemized report of same to the State Board of Control, which has never been done; and we advise that, in order to enable us to better protect the interests of the county and town, a penalty be prescribed for non-attendance to his duty.

County Dispensers could be elected by the delegations to the General Assembly, subject to the approval of the State Board.

Section 6 requires the County Dispenser to execute a bond to the County Treasurer, to be delivered into his keeping; the Dispensary Act also stipulates that this bond must be given before the Dispenser enters upon his duties; the Attorney General or a Solicitor is directed to pass upon the form and execution and the Board of County Commissioners on the sufficiency of these bonds, none of which has been done, except where the State Board of Control has taken the matter in charge, which we have no legal right to do, but it has been the only course of safety as we could never know when to begin shipments to Dispensers until we examine the bonds. Hence we advise

that Dispensers' bonds be made to the State Board and delivered into their keeping.

While the suggested changes in the law would be beneficial, yet we can, under our present "Rules and Regulations," successfully operate it.

We wish to call your attention to our action in November of last year, changing the distribution of profits between the State, counties and towns, and if our action does not meet your approval, we hope that you will legislate upon that point.

The Constitution of 1895 directs that all the State's share of the Dispensary profits shall go to the school fund, and both the Constitution and the statutes are silent as to the percentage of distribution; hence our assumption that it was intended to be left as a matter of "regulation" by the Board.

The belief has become very general that the State was getting too much and the counties and towns too little of the profits, and as the Constitution seems to fix \$3.00 per capita per scholar as a reasonable amount for the schools, we have made the change, giving a greater share to the counties and towns, and herewith attach the report of our committee making such change, which will more clearly show our reasons and the basis of the redistribution.

COMMITTEE'S REPORT.

To the State Board of Control.

Gentlemen: We, your committee appointed at the October meeting of the Board for the purpose of revising the price list to County Dispensers, so as to reduce the profits to the State and increase the profits to the towns and counties, respectfully report as follows:

Accepting \$75,000.00, in round numbers, as the amount necessary per annum for account of school fund, as shown by the demands upon us of the Comptroller General the past year as the amount necessary for the same, and accepting the fourth quarter of 1896, when we had no original package competition, and the first three quarters of 1898 as a fair and conservative basis upon which to make our estimates, we recommend the adoption of price list, which we have revised and submit herewith, and ask your careful scrutiny in detail of same. You will perceive that we have left undisturbed a large proportion of the items of the price list, and have confined nearly all the cutting to medium and cheaper grades, which are largely consumed everywhere, thus as nearly as possible distributing the benefits over the whole State. Recurring to the basis for these

proposed changes of the price to Dispensers, we invite your attention to the following data:

State's share of net profits for last quarter in 1896.	\$86,532 82
State's share of net profits for the first three quarters of 1898.	72,878 97

Total for the four quarters selected. \$159,411 79

To the net profits for three quarters of 1898 is to be added the unusual expense of settling Agricultural Hall claims, which have been deducted from the net earnings of said three quarters, \$11,050.00.

Total net earnings for the above named period, \$170,461.79. If our proposed cuts are adopted, they will, based on business of said period, amount to \$50,000.00. Estimated amount for school fund, \$120,461.79.

It will be noticed that while we started out with the intention of cutting from the school fund all but \$75,000.00, as just shown above, we have \$120,461.79, and there are three reasons, which are these: The first is to be so conservative as to be sure to leave the balance on our side of the sheet. The second is, that we are compelled to reckon our profits from the sales of the fourth quarter of 1896 (which were large), and to base our cut in the prices on our purchases (which were small), because in August and September, 1896, we bought largely for the winter trade, hence our actual loss on account of the proposed cut will be greater than indicated. And, third, the \$75,000.00 requirement for the school fund was based on the school enrollment of 1895, which will be dropped with this year, and the enrollment hereafter will be greater; hence a greater amount will be necessary for the benefit of the school fund.

However, we believe it to be entirely safe to adopt the proposed changes, because we have selected three quarters of this year as a basis, and have had about half of the time original package competition, which we will hereafter escape.

Respectfully submitted.

(Signed)

L. J. WILLIAMS,
J. B. DOUTHIT,
Committee.

In February, 1898, when you were last in session, the Federal Court of Appeals decided the Agricultural Hall case against the State, which had the effect of depriving the Dispensary of a plant in which to operate. The Sinking Fund Commission and the State

Board of Control were constituted, by Concurrent Resolution, a commission to settle up all claims of Edward B. Wesley, on account of this litigation, for rents, costs and damages. We paid out of the Dispensary fund ten thousand dollars (\$10,000.00) in settlement of this claim.

We were thus left out of doors, and were compelled to provide a home in which to operate.

We entered into a contract with Mr. Wesley, through his attorney, by which we were to continue for the time to occupy Agricultural Hall at a rental of \$175.00 per month.

To operate the business in Agricultural Hall involved heavy expense, on account of drayage, as well as heavy breakage, and insurance rates were very high on Main street.

There was no building in Columbia near the railroad tracks either for sale or rent sufficiently well equipped in which to handle the business of the Dispensary, and as we were compelled to make considerable outlay in equipping a building, we concluded it was best to buy; hence we bought the building we now occupy at a cost of \$18,000.00. We have since expended \$15,615.99 in repairs, making the total cost \$33,615.99.

Our saving per annum in handling the business where we are now located is as follows:

Rent per annum	\$2,100.00
Drayage	5,000 00
Insurance saved	850 00
Breakage and shortage	1,000 00
Total	<u>\$8,950 00</u>

It will be seen that the saving will pay for the property in less than four years.

The building is situated immediately on the railroad tracks, enabling us to handle the business with dispatch and economy, the property including nearly a whole square of valuable real estate, and in case the State should desire to sell, it is admirably adapted to manufacturing purposes, and would command a handsome price. We cordially invite your inspection of same.

The Governor, in his message to the General Assembly, has seen fit to criticise the management of the affairs of the Dispensary by the Board of Control. We make no reply in the spirit of criticism, but are content to rely on a review of the operation of the Dispensary as our vindication.

During Mr. Traxler's administration, covering a period of nineteen months, the net profits to the State, counties and towns amounted to \$125,328.40.

During the administration of Mr. Mixson, covering a period of fourteen months, the net profits to the State, counties and towns amounted to \$313,974.08.

Total profits for both of these periods, covering thirty-three months, \$439,302.48.

During the incumbency of the State Board of Control, a period covering thirty-three months, the same length of time as both former administrations, the total net profits to the State, counties and towns have amounted to \$853,219.95. This result has been obtained at a considerably reduced scale of profits and prices to consumers, with a volume of business increased but little.

At the very beginning of our management, we instituted the system of competition sealed bidding, from which we have obtained very satisfactory results.

Basing the calculation on the actual price of the whiskey, exclusive of the Internal Revenue tax, we pay for X rye 29 per cent. less than Traxler, and 16 per cent. less than Mixson.

We pay for XX rye 27 per cent. less than Traxler and 18 per cent. less than Mixson.

In XXX rye we pay 40 per cent. less than Traxler, and 23 per cent. less than Mixson, or 55 cents less per gallon than Traxler, and 24 cents less per gallon than Mixson.

The difference in beer and glass is equally as great in our favor.

We are willing to risk a comparison of the character or quality of the liquors we put on sale with those of our predecessors to the judgment of the people who consume the same.

We court your most careful inquiry into all the details of the Dispensary management, and are ready to furnish any data you may desire.

All of which is respectfully submitted.

J. DUDLEY HASELDEN, Chairman.

L. J. WILLIAMS,

J. B. DOUTHIT,

D. M. MILES,

M. R. COOPER,

State Board of Control.

B. C. WEBB, Clerk.

*Comparative Statement of Assets and Liabilities for the Fiscal Year
Ending December 31st, 1898.*

ASSETS.

Cash in State Treasury December 31, 1898.	\$46,073	24
Merchandise in hands of Dispensers December 31, 1898.	227,743	99
Merchandise (inventory of stock at State Dispensary, December 31, 1898)	159,275	39
Supplies (inventory December 31, 1898)	31,172	66
Teams and wagons (inventory December 31, 1898)	275	00
Machinery and office fixtures (inventory December 31, 1898)	2,888	30
Contraband (inventory December 31, 1898)	835	25
Real estate—Purchase of property, and improvements.	33,615	99
Personal accounts due State for tax advanced on bonded spirits, empty barrels and kegs, alcohol, royalty on beer not yet received, etc.	16,838	44
Total assets.	\$518,718	26

LIABILITIES.

School fund.	\$395,690	46
Suspended accounts.	174	61
Personal accounts due by State for supplies, whiskies, wines, alcohol, beer, etc.	122,853	19
Total liabilities.	\$518,718	26

*Statement of Profit and Loss Account for the Fiscal Year Ending
December 31st, 1898.*

PROFITS.

Gross profits on merchandise sold during year.	\$376,355	53
Discounts on whiskey purchases.	25,654	12
Contraband seizures.	10,137	32
Permit fees.	28	00
Profits from Beer and Hotel Dispensaries (State's share)	26,740	04
Amount of warrants issued prior to March 31st, 1897, and never presented for payment, passed to the credit of profit and loss account.	6	04
Total gross profits.	\$438,921	05

LOSSES.

Supplies—Bottles, corks, labels, wire, tin foil, boxes etc., used during year	\$113,017 38
Constabulary	35,152 65
Breakage and leakage	1,250 48
Freight and express charges	76,019 65
Labor	15,041 21
Insurance	2,058 59
Expense—(See itemized expense account following) . .	22,910 70
Tear and wear of teams and wagons, and death of one horse	200 45
Tear and wear of machinery and office fixtures	6 91
Rent—Occupancy of Agricultural Hall by the State Dis- pensary to August 15th, 1898, inclusive	11,050 00
Litigation	882 05
License	125 00
Loss on goods destroyed by fire at Eutawville Dispen- sary on January 12, 1898, \$688.34, less amount of insurance, \$200.00, passed to profit and loss account	488 34
Cost of second suit of State vs. J. M. McDaniel, Dispen- ser at Chester, paid to the Treasurer of Chester County, as per instructions of Solicitor J. K. Henry	63 55
Amount paid by order Board for services rendered by A. D. McCrea as watchman, one month in 1895, at the Kingstree Dispensary	35 00
Amount of shortage in stock at Chester Dispensary al- lowed J. M. McDaniel, Dispenser, by the Court	739 34
Amount of goods stolen from the Hampton Dispensary, May 11th, 1898	213 80
Amount of breakage and insurance not paid by Dispen- ser L. T. McWhite, Greenville, on account of his Dispensary not making profits sufficient to bear ex- penses	42 29
Loss by robbery at the Dispensary of J. Cartledge, Co- lumbia, June 23, 1898	3 33
Loss by robbery at the Blacksburg Dispensary, August 2, 1898	64 93
Amount paid L. B. Raines, Greenville, by order Board, in place of the 130 pounds coffee seized from him November 10, 1896, by State Constables	19 50
Amount of liquors taken from the Livingston Dispen- sary on September 24, 1898, by U. S. volunteers . .	6 30

Amount of goods stolen from the Saluda Dispensary in May and June, 1898.	56 00
Loss on goods destroyed by fire at Rantowles Dispensary on June 13, 1898, \$1,738.19, less amount of insurance on same, \$400.00.	1,338 19
Damages to Agricultural Hall, paid by resolution of State Board of Control.	125 00
Claim of M. Carlson, ex-Dispenser at Spartanburg, for extra services rendered in November and December, 1895, and January, 1896, paid by resolution of State Board.	37 50
Amount of protested check of G. Merriman (which was remitted to State Treasurer on account of L. B. Dean, Dispenser at Saluda), refunded by resolution of the State Board of Control to Dispenser Dean, he having remitted his personal check to cover amount	224 43
Amount of goods stolen from the Ulmers Dispensary, December 3, 1898.	11 00
Error in Commissioner Traxler's balance of the Manning Dispensary, November 1, 1893.	1 00
Loss on goods destroyed by fire at the Bamberg Dispensary, October 14, 1898, \$1,421.87, less amount of insurance on same, \$495.00.	926 87

Total expenses.	\$282,111 44
Net profits for year, passed to credit of school fund. . . .	156,809 61

Total. \$438,921 05

Itemized Expense Account for the Fiscal Year 1898.

Salary of State Commissioner.	\$1,900 07
Salary of Superintendent.	970 00
Salary of Head Drayman.	600 00
Salary of State Chemist.	999 96
Salaries of two clerks to Commissioner.	2,400 00
Salaries of three clerks to State Board.	3,625 00
Salaries and expenses of two Inspectors.	2,700 67
Expense account of Attorney General for February, March and April (after April 30th, all expenses of Attorney General charged to litigation).	368 05
Expense of State Board of Control as per following statement.	4,390 01

Revenue tax on beer in stock, June 13, 1898.	316 75
Revenue stamps.	286 07
Stamped envelopes and postage.	864 84
Expenses of legislative examining committees.	293 60
Stationery, etc.	115 95
Telephone rent.	80 00
Repairs, etc.	161 06
Lights.	340 05
Printing, etc.	819 52
Feed for stock.	521 51
Telegrams.	184 63
Lumber.	298 73
Shoeing stock, etc.	65 95
Sundries.	608 28

Total. \$22,910 70

Expense of the State Board of Control for the Fiscal Year of 1898.

J. D. Haselden, Chairman:

Per diem.	\$856 00
Mileage.	392 70
Expenses to Laurens and return on official business.	7 70
Mileage from Sellers to Dillon and return.	1 10
Charges on official telegrams paid by Mr. Haselden.	1 66
Expenses from Sellers to Dillon and Marion and return on official business.	3 10
Expenses to Charleston and return on official business.	7 00
	<hr/> \$1,269 26

L. J. Williams:

Per diem.	\$436 00
Mileage.	228 00
Trip to Charleston on official business.	34 70
Charges on official telegrams paid by Mr. Williams.	1 00
	<hr/> 699 70

J. B. Douthit:

Per diem..	\$484 00	
Mileage..	248 40	
Trip to Greenville on official business..	11 00	
	<hr/>	743 40

D. M. Miles:

Per diem..	\$456 00	
Mileage..	241 00	
	<hr/>	697 00

M. R. Cooper:

Per diem..	\$528 00	
Mileage..	399 15	
Charges on official telegrams paid by Mr.		
Cooper..	1 50	
	<hr/>	928 65

Wilie Jones:

Per diem..	\$52 00	
	<hr/>	52 00
		<hr/>
Total..		\$4,390 01

Cash Statement for Fiscal Year Ending December 31, 1898.

RECEIPTS.

Balance in State Treasury Dec. 31, 1897.....	\$61,901 26
January receipts..	\$82,437 84
February receipts..	81,574 32
March receipts..	89,733 83
April receipts..	67,869 22
May receipts..	80,093 54
June receipts..	80,413 61
July receipts..	72,499 76
August receipts..	93,436 03
September receipts..	100,594 05
October receipts..	128,533 53
November receipts..	153,606 66
December receipts..	181,267 22
<hr/>	
Total receipts for year..	1,212 059 61
<hr/>	
Total..	\$1,273,960 87

DISBURSEMENTS.

January disbursements..	\$105,593 57
February disbursements..	69,079 28
March disbursements..	102,679 73
April disbursements..	63,051 11
May disbursements..	88,505 97
June disbursements..	71,342 06
July disbursements..	69,173 59
August disbursements	75,782 17
September disbursements..	96,690 23
October disbursements..	141,349 80
November disbursements..	123,137 86
December disbursements..	221,502 26
<hr/>	
Total disbursements for year..	1,227,887 63
Balance in State Treasury December 31, 1898.. . . .	46,073 24
<hr/>	
Total..	\$1,273,960 87

Purchases for the Fiscal Year 1898.

January..	\$59,764	37
February..	40,390	27
March..	57,800	94
April..	42,511	35
May..	53,219	75
June..	56,701	74
July..	40,408	22
August..	59,989	80
September..	91,175	67
October..	83,701	47
November..	172,589	38
December..	116,444	16
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Total..	\$874,697	12

Gross Sales and Net Profits of County Dispensaries for the Fiscal Year Ending
December 31st, 1898.

	Dispensaries.	Gross Sales.	Net Profits.
1	Abbeville	\$33,391 96	\$1,330 86
2	Adams Run.....	6,355 89	330 13
3	Aiken.....	32,867 54	2,646 45
4	Allendale.....	11,359 69	1,037 98
5	Anderson.....	43,894 89	4,247 06
6	Bamberg.....	15,793 73	1,573 19
7	Barnwell.....	18,036 37	1,870 31
8	Beaufort.....	18,144 25	1,003 39
9	Bishopville.....	10,981 57	576 84
10	Blacksburg.....	7,019 80	296 57
11	Blackville.....	12,879 00	1,276 11
12	Branchville.....	5,870 56	268 05
13	Brunson.....	3,523 37	194 69
14	Camden.....	25,061 40	2,093 51
15	Chapin.....	2,661 75	60 84
16	Cheraw.....	11,263 30	651 63
17	Chester.....	31,540 00	2,734 38
18	Charleston—Von Santen.....	23,761 12	1,010 62
19	Carpenter.....	17,219 85	520 18
20	Motte.....	13,734 10	216 84
21	Meyer.....	20,634 88	444 69
22	Mahlstedt.....	18,581 75	435 93
23	Tiencken.....	13,458 90	70 33
24	Honour.....	18,060 21	571 39
25	Stoppelbein.....	32,188 60	1,667 04
26	Stelling.....	11,195 03	419 91
27	Percival.....	4,351 35	1 92
28	Columbia—Bookman.....	33,811 23	2,597 33
29	Lynch.....	36,047 70	3,037 06
30	Troy.....	35,082 15	2,426 34
31	Cartledge.....	20,180 75	1,322 97
32	Darlington.....	33,418 68	3,294 16
33	Denmark.....	6,839 02	463 76
34	Dillon.....	22,114 99	1,792 07
35	Edgefield.....	20,499 43	1,240 89
36	Elloree.....	7,280 70	443 37
37	Eutawville.....	7,996 93	592 34
38	Ehrhardt.....	1,093 25	55 96
39	Florence.....	27,986 83	2,236 85
40	Fort Motte.....	5,243 50	198 41
41	Gaffney.....	16,165 19	1,383 37
42	Georgetown.....	35,102 79	3,824 85
43	Greeleyville.....	4,049 14	150 59
44	Greenville—Hill.....	28,569 63	2,654 71
45	Scruggs.....	15,213 40	1,315 45
46	Hampton.....	5,092 45	175 67
47	Jacksonboro.....	9,700 43	488 97
48	Kershaw.....	13,703 80	665 36
49	Kingstree.....	12,128 65	1,038 89
	Carried forward.....	\$861,151 50	\$58,950 21

Gross Sales and Net Profits of County Dispensaries for the Fiscal Year Ending
December 31st, 1898.

	Dispensaries.	Gross Sales.	Net Profits.
	Brought forward.....	\$861,151 50	\$58,950 21
50	Lancaster.....	19,634 50	1,444 97
51	Laurens.....	32,916 35	3,071 93
52	Lexington.....	7,518 61	341 08
53	Livingston.....	3,314 04	15 89
54	Luray.....	2,686 70	56 32
55	Manning.....	18,420 68	1,260 57
56	Marion.....	22,307 29	1,693 58
57	Monck's Corner.....	6,667 14	352 73
58	Mayesville.....	6,637 66	268 21
59	Moultrieville.....	4,738 86	284 38
60	Mt. Pleasant.....	7,719 19	298 75
61	Newberry.....	31,490 52	3,978 36
62	Olar.....	2,963 10	22 31
63	Orangeburg.....	29,628 73	2,614 09
64	Pendleton.....	6,363 20	199 95
65	Pickens.....	4,853 24	168 65
66	Port Royal.....	6,683 90	234 13
67	Rantowles.....	7,478 19	133 99
68	Ridgeway.....	6,913 00	129 58
69	Salkehatchie.....	6,531 29	262 19
70	Seneca.....	7,595 57	391 74
71	Scotia.....	2,438 85	51 18
72	Spartanburg—Westen.....	26,905 62	1,603 82
73	Brown.....	28,212 95	1,713 20
74	Springfield.....	4,606 67	106 94
75	St. George.....	5,698 33	161 12
76	St. Matthews.....	10,916 01	709 44
77	St. Stephens.....	3,060 15	43 51
78	Summerville.....	18,890 98	993 39
79	Sycamore.....	4,465 80	131 38
80	Saluda.....	11,344 40	653 57
81	Timmons ville.....	12,758 36	1,092 35
82	Tirzah.....	6,420 79	337 88
83	Toddville.....	2,220 50	1 46
84	Ulmers.....	1,979 74
85	Union.....	26,890 72	1,666 54
86	Varnville.....	3,634 00	108 79
87	Wagener.....	3,655 70	72 62
88	Walhalla.....	2,023 55	42 92
89	Walterboro.....	11,872 23	983 72
90	Williston.....	6,205 61	470 23
91	Winnsboro.....	20,854 52	1,074 62
92	Sally.....	2,282 96	58 20
93	Sumter.....	37,437 72	3,465 96
	Total.....	\$1,358,989 42	\$91,716 45

SALES TO COUNTY DISPENSARIES FOR THE FISCAL YEAR 1898.

1898.	Jan.	Feb.	March.	April.	May.	June.	July.	August.	Sept.	Oct.	Nov.	Dec.	Total.
Abbeville	\$3,172 41	\$1,826 40	\$1,709 84	\$2,019 93	\$2,078 81	\$1,920 10	\$1,339 90	\$1,822 30	\$2,144 30	\$3,079 66	\$2,569 06	\$4,305 94	\$28,288 65
Adams Run	327 35	420 00	496 50	354 00	90 00	430 20	336 30	345 90	558 30	501 90	1,027 80	738 96	5,627 81
Aiken	2,394 90	3,080 46	1,963 85	2,514 14	1,590 60	925 16	1,551 60	2,292 90	1,191 00	3,150 75	4,698 80	3,393 72	28,695 88
Allendale		897 39	1,420 05		1,050 84	81 00	673 71		1,187 40	1,953 93	1,660 50		8,928 42
Anderson	88 00	2,823 90	1,626 90	1,983 30	3,743 10	979 39	2,516 10	963 30	2,890 90	6,325 80	6,685 32	5,463 90	36,029 71
Bamberg	1,137 36	870 70	1,155 30	1,345 78	647 78	669 65	939 08	972 41	961 52	2,319 80	1,498 20	1,365 80	13,885 38
Barnwell	885 09	1,724 45	571 80	694 40	1,018 66	363 60	656 75	1,279 50	1,367 06	1,820 65	1,255 86	2,890 38	14,007 20
Beaufort	1,223 14	664 92	747 90	843 95	1,074 68	902 40	864 86	1,381 10	1,896 40	1,098 20	2,312 75	2,800 82	15,371 19
Bishopville	1,028 37	501 90	324 78	318 10	908 55	180 84	1,341 60	896 78	1,083 38	2,130 25	1,641 98	10,253 48	
Blacksburg	158 94	437 40	1,060 20	680 40	880 40	318 30	808 95	305 80	619 20	913 80	755 10	6,317 90	
Blackville	548 15	929 06	425 80	971 20	377 50	442 12	303 20	431 52	596 08	482 16	439 35	1,277 40	5,782 55
Branchville	338 40	364 44	519 90	165 96	422 02	442 12	303 20	431 52	596 08	482 16	439 35	1,277 40	5,782 55
Brunson	506 86	45 00		137 40	190 20	230 68	206 52	276 84	406 06	280 08	654 55	107 04	3,050 23
Camden	2,092 67	1,227 65	1,751 95	1,326 30	954 55	1,117 40	1,262 15	1,172 40	1,984 30	2,465 25	3,069 08	2,998 52	21,452 22
Chapin	184 92	80 37	117 61	281 49	128 01	93 42	75 70	251 10	127 62	172 14	477 30	815 60	2,255 18
Cheraw	558 80	418 86	622 55	330 08	782 86	297 90	658 78	890 70	886 80	1,347 68	1,755 21	960 60	9,482 82
Chester	1,664 04	1,857 10	2,234 00	820 18	1,875 20	1,744 62	2,260 00	1,522 30	2,454 78	2,902 41	4,329 17	4,241 06	27,414 76
Charleston—Von Santen.	1,044 30	742 20	1,617 78	603 00	2,768 15	1,023 30	1,431 00	1,972 84	877 26	2,427 60	2,548 30	3,432 49	20,518 82
Carpenter	531 59	1,382 88	1,651 62	983 00	972 40	727 80	1,880 80	1,463 10	1,511 68	2,010 31	2,406 24	15,789 82	
Mott	532 08	688 80	619 08	197 70	634 50	1,581 78	1,022 68	949 80	1,406 25	2,051 34	1,822 10	11,582 01	
Meyer	1,125 60	1,027 62	1,599 60	1,377 66	1,801 28	1,817 52	1,179 96	789 60	2,112 54	1,521 58	2,130 36	1,634 58	17,810 82
Mahlstedt	1,125 60	975 72	1,422 99	1,192 86	950 88	1,882 41	1,380 96	1,005 66	1,421 58	2,004 04	2,373 73	1,850 70	17,066 10
Tiencken	556 20	841 20	1,129 20	1,016 70	928 80	907 86	1,002 76	759 00	831 21	1,311 60	1,918 50	929 52	12,132 58
Stoppelbein.	987 80	2,083 92	1,773 06	2,366 66	2,137 50	3,711 30	2,364 10	1,787 60	4,329 49	3,063 52	3,506 58	29,041 58	
Honnor	1,101 15	1,335 06	984 45	2,340 06	657 70	1,062 30	847 20	1,384 88	849 10	1,213 62	2,430 82	1,865 04	16,071 48
Stelling								1,981 65	2,716 55	6,962 09	3,832 49	2,623 57	18,066 35
Percival									478 78	1,347 68	3,380 15	773 34	6,224 93
Columbia—Bookman.	1,170 24	1,499 56	1,589 99	1,543 59	2,220 39	2,014 70	1,382 54	1,685 05	2,093 23	3,556 01	6,410 10	5,784 10	27,880 50
Lynch	2,665 07	2,118 12	2,179 91	2,400 79	1,202 49	1,765 60	2,152 59	1,898 56	2,162 95	3,478 52	4,827 78	3,023 85	30,370 63
Troy	2,608 05	457 74	3,309 96	1,805 88	862 62	1,674 85	3,026 79	1,369 40	2,240 65	4,985 57	4,225 31	3,332 85	29,898 67
Cartledge				1,951 26	775 08	1,305 45	1,216 54	1,579 47	1,831 52	2,700 11	5,535 46	3,949 98	18,944 87
Darlington	2,256 14	2,222 11	949 92	832 06	1,761 24	1,989 95	1,854 80	1,601 50	3,871 65	4,302 02	3,584 47	3,756 00	28,881 36
Denmark	444 54	926 08	913 52	210 20	292 29	86 00	877 82	917 12	217 78	712 05	1,259 44	765 26	6,522 08
Dillon	1,036 80	951 39	1,377 04	1,518 98	1,172 50	468 79	862 95	2,011 15	1,894 65	3,021 54	2,326 86	18,879 19	
Edgefield	1,895 43	1,134 44	1,638 13	978 73	743 47	908 74	900 67	1,431 74	1,184 90	2,830 44	2,476 82	2,666 28	18,784 29
Ellenore	987 92	45 00	692 36	445 54		449 12	120 50	508 89	431 86	738 28	1,165 10	877 10	6,878 17
Eutawville	1,051 80	195 30	738 08	559 88	201 90	289 83	388 95	827 15	664 58	983 90	871 05	954 06	7,177 88
Ehrhardt's									975 80		318 38	850 40	1,653 58
Florence	1,914 44	1,634 62	1,571 19		799 62	2,299 44	1,553 60	2,840 42	2,885 96	2,015 76	4,732 85	2,618 96	24,861 86
Fort Motte		240 90	294 35	297 90		297 50	151 20	59 40	637 30	812 66	883 50	454 96	4,569 67
Gaffney	497 15	404 10		519 80	744 00	1,370 95	1,263 15	1,268 30	2,108 86	1,978 69	2,635 56	2,762 28	15,552 84
Fairfax	111 00	198 90	364 30	220 56		390 30	267 60	877 20	273 60	576 22	534 23	668 30	4,807 21
Georgetown	1,638 98	1,222 50	2,196 97	1,346 64	2,763 02	1,744 72	2,440 75	2,720 50	1,843 18	2,959 84	3,545 55	3,835 38	28,258 53
Greelyville	469 80	525 96		193 80	133 80	111 36	107 40	111 12	206 19	366 42	1,420 00	410 40	4,293 25
Greenville—Hill.	990 50		1,266 22	1,048 38	1,105 42	2,102 50	930 90	1,966 08	2,178 18	2,322 64	4,370 86	5,624 45	23,900 14
Scruggs.	119 62	448 80	465 40	205 20	442 05	373 29	852 04	815 40	1,029 96	2,324 10	3,568 80	4,506 60	15,223 56
Hampton	483 26	308 86	492 84	233 66	327 84	199 54	469 90		487 14	585 20	1,354 20	274 20	5,216 14
Jacksonboro	535 80	827 82	538 56	656 10	891 80	205 50	741 90	612 60	889 20	707 85	889 20	1,001 04	7,892 87
Kershaw	286 80	801 88	1,321 44	877 64	941 92	1,104 65	406 40	714 15	908 85	495 90	1,274 91	2,081 79	11,216 30
Kingstree	369 45	1,121 88	392 78	953 07	714 30	609 84	488 41	343 50	970 59	811 96	1,704 90	2,285 22	10,765 85
Lancaster	2,538 79	1,938 10	1,013 60	668 64	468 60	1,307 20	334 15	666 30	1,683 15	3,208 05	2,458 85	1,906 32	18,192 75
Laurens	1,880 22	1,664 40	1,151 40	1,092 35	1,214 85	1,499 40	1,969 75	2,308 10	2,379 57	3,978 90	3,994 66	4,926 66	27,495 26
Lexington	129 30	545 64	464 14	324 28	814 00	526 20	397 05	441 10	427 68	988 40	719 23	1,103 16	6,381 07
Livingston	849 46	516 30	21 60	29 90	86 16	57 60	112 05	72 60	150 30	347 40	347 25	547 38	3,133 00
Luray	100 80	190 38	233 32	218 52		178 04	107 43	244 80	300 30	204 60	360 90	301 92	2,441 01
Manning	1,250 81	1,350 25	1,020 55	986 09	1,029 84	218 60	417 70	1,091 75	1,460 16	2,447 28	3,087 12	1,811 76	16,116 91
Marion	1,514 47	1,204 58	463 60	1,032 90	878 80	1,257 24	853 40	1,835 00	1,809 05	3,181 16	2,706 20	2,049 30	18,785 70
Mayesville	331 68	242 01	337 50	214 56		171 03	160 05	630 96	821 65	1,073 25	929 85	1,058 22	5,970 76
Monck's Corner	430 54	282 46	360 90	250 36	205 80	813 62	159 02	161 06	471 78	791 11	447 00	900 52	5,274 17
Moultrieville	297 90	331 10	252 60	304 30	398 82	109 20	310 50	388 02	525 30	159 10	458 40	357 30	8,892 54
Mt. Pleasant	392 70	593 10	138 30	414 06	651 84	535 08	427 86	581 88	503 88	713 70	1,239 46	1,068 60	7,260 46
Saluda	888 80	565 89	685 50	1,241 38	403 90		1,085 70	387 28	760 80	1,812 15	2,029 50	10,349 30	
Newberry	902 00	994 20	1,926 80	1,661 40	1,968 80	380 00	1,664 00	1,458 60	2,166 50	3,808 90	3,694 25	3,911 16	24,531 11
Orangeburg	1,996 50	1,346 88	2,128 80	1,405 30	1,791 10	1,350 00	1,145 10	1,543 10	2,266 20	2,862 04	3,080 45	4,017 42	24,932 89
Olar	181 44	398 40	250 26	58 32	283 90	98 72	167 52	146 02	161 94	336 73	112 20	537 00	2,727 45
Pendleton		405 03		639 15	130 20	355 90	332 20	364 10	975 55	945 90	945 90		5,093 93
Pickens	311 32	485 78	175 30	210 89	562 02	264 62	373 96	259 66	301 22	268 20	1,516 87	427 20	5,157 04
Port Royal		543 57	284 10		549 00	229 48	593 04	243 74	787 89	520 06	563 50	1,018 80	5,333 18
Rantowley's	805 10	836 20	1,567 20	513 60	1,209 35	359 40			693 60	1,672 26			7,656 71
Ridgeway	331 50	457 50	390 00	506 50	806 50	43 00	403 68	766 50	90 00	1,015 18	585 00	807 18	6,202 54
Salkhatchie	511 89	90 00	693 00	437 88	244 74	259 50	298 80	280 08	626 91	642 80	981 60	156 60	5,223 30
Seneca	432 52	104 40	369 49	363 90	575 61	356 50	576 48	696 14	662 14	495 20	1,113 90	409 80	6,156 08
Scotia	141 93	135 98	179 88	160 74	111 60	155 10	142 06	150 30	243 84	189 24	416 70	631 32	2,658 83
Spartanburg—Weston.	452 50	1,226 62	528 18	1,527 80	1,688 26	1,358 10	896 26	2,101 50	2,003 94	2,832 72	7,404 59	1,301 88	23,322 15
Brown.	872 20	1,247 15	475 20	1,196 85	1,478 00	2,137 80	2,255 54	1,899 75	2,745 85	3,211 26	5,320 37	2,641 02	25,480 99
Springfield	257 9												

REPORT OF LEGISLATIVE COMMITTEE FOR QUARTER ENDING MARCH 31, 1898.

To His Excellency Governor Wm. H. Ellerbe.

Sir: The committee met pursuant to the Act of the General Assembly on Wednesday, the 20th of April, 1898, and proceeded to examine the books and financial transactions of the State Dispensary for the quarter ending March 31, 1898.

The stock of liquors and supplies on hand was taken on April 1, by Messrs. L. J. Williams and J. D. Haselden, representing the Board of Control, and Wm. M. Mauldin, representing the committee. All the stock and supplies were actually exhibited, counted and valued, as shown in the quarterly statement appended to this report. We found the books written up to date and neatly and correctly kept. We checked off all the accounts and vouchers and found them correct according to the books of original entry. We also found vouchers for all payments made and invoice for all goods purchased. We also examined the records of sales made to Dispensers and checked off the statement showing the remittances made by County Dispensers to the State Treasurer. We append hereto the balance sheet showing balance on March 31, 1898, also the following statements, viz:

1. Statement of assets and liabilities.
2. Statement of profit and loss.
3. Statement of cash.

The above statements are correct, according to the books, vouchers and records.

(Signed)

WM. H. MAULDIN,
Senator.

A. K. SANDERS,
B. F. EFIRD,
Representatives.

Quarterly Statement of the State Dispensary, Quarter Ending March 31, 1898.

ASSETS.

Cash in State Treasury March 31st, 1898.	\$38,294 67
Merchandise in hands of County and Hotel Dispensers.	187,273 24
Merchandise (inventory)	90,589 48

Supplies (inventory)	18,944 45
Teams and wagons (inventory)	737 70
Machinery and office fixtures (inventory)	2,580 00
Real estate	18,000 00
Suspended ex-Dispensers' accounts	221 19
Personal accounts due State	4,570 00
Total assets	<u>\$361,210 73</u>

LIABILITIES.

School fund	\$316,803 60
Personal accounts due by State	44,407 13
Total liabilities	<u>\$361,210 73</u>

*Statement of Profit and Loss Account for Quarter ending March
31st, 1898.*

PROFITS.

Gross profits on merchandise sold during present quarter .	\$66,836 26
Discounts on whiskey purchases	6,849 49
Contraband sales	48 78
Permit fees	4 50
Profits from Beer and Hotel Dispensaries	4,577 80
Amount of warrants issued prior to March 31st, 1897, and never presented for payment, passed to the credit of profit and loss account	6 04
Total gross profits	<u>\$78,322 87</u>

LOSSES.

Supplies—Bottles, corks, labels, boxes, etc., used during quarter	\$22,958 26
Constabulary	2,469 10
Breakage and leakage	582 43
Freight and express charges	15,154 28
Labor	3,094 50
Insurance	532 68
Expense	5,445 08
Rent—Occupancy of the Agricultural Hall by the State Dispensary to March 16th, 1898, inclusive	10,175 00

Loss on goods destroyed by fire at Eutawville Dispensary on January 12, 1898, \$688.34, less amount of insur- ance, \$200.00, passed to profit and loss account.. . .	488 34
Total expenses.. . . .	\$60,899 67
Net profits for present quarter.. . . .	17,423 20
Total.. . . .	\$78,322 87

Cash Statement for Quarter Ending March 31st, 1898.

RECEIPTS.

Balance in State Treasury December 31st, 1897.. . . .	\$61,901 26
January receipts.. . . .	\$82,437 84
February receipts.. . . .	81,574 32
March receipts.. . . .	89,733 83
Total receipts for quarter.. . . .	253,745 99
Total.. . . .	\$315,647 25

DISBURSEMENTS.

January disbursements.. . . .	\$105,593 57
February disbursements.. . . .	69,079 28
March disbursements.. . . .	102,679 73
Total disbursements for quarter.. . . .	\$277,352 58
Balance in State Treasury March 31st, 1898.. . . .	38,294 67
Total.. . . .	\$315,647 25

**REPORT OF LEGISLATIVE COMMITTEE FOR QUARTER
ENDING JUNE 30, 1898.**

His Excellency Wm. H. Ellerbe, Governor.

Sir: We, the undersigned joint committee from the Senate and House, have met pursuant to the Act of the General Assembly for the purpose of examining the accounts, books, vouchers, etc., of the State Dispensary for the quarter ending June 30. The stock of liquors and supplies on hand was taken by Messrs. Douthit and Miles, representing the State Board of Control, and Mr. A. K. Sanders, repre-

senting our committee. Hereto attached you will find a statement of the assets and liabilities shown by the inventories taken, also a statement of the cash and profit and loss accounts.

We checked up the balance sheet and have examined the vouchers for these statements and also the cash statement of this office with that of the State Treasurer, which agrees. We find the suspended accounts for this quarter very small, only amounting to \$171.19. We also find that the net profits for this quarter amount to \$35,367.73, against \$17,423.20 for the quarter ending March 31, last. We are gratified to know that within the next ten days the State Dispensary will occupy its new quarters on Gervais street, which will facilitate the handling of goods and decrease expenses. We find the books and records of this institution neatly and correctly kept.

All of which is respectfully submitted.

(Signed)

WILLIAM H. MAULDIN,
Senator.

A. K. SANDERS,
D. F. EFIRD,
Members of the House.

*Quarterly Statement of the State Dispensary for Quarter Ending
June 30th, 1898.*

ASSETS.

Cash in State Treasury June 30th, 1898.	\$ 43,771 90
Merchandise in hands of Dispensers.	181,399 87
Merchandise (inventory)	107,195 30
Supplies (inventory)	21,038 76
Teams and wagons (inventory)	675 00
Machinery and office fixtures (inventory)	2,580 00
Real estate.	21,801 07
Suspended accounts	171 19
Personal accounts due State for tax-pays on bonded spirits, empty barrels, etc.	12,730 54
Total assets.	\$391,363 63

LIABILITIES.

School fund.	\$351,671 78
Personal accounts due by State.	39,691 85
Total liabilities.	\$391,363 63

*Statement of Profit and Loss Account for Quarter Ending June
30th, 1898.*

PROFITS.

Gross profits on merchandise sold during quarter	\$ 74,404 32
Discounts on whiskey purchases	4,581 49
Contraband seizures	2,875 58
Permit fees	16 50
Profits from beer and hotel dispensaries	7,092 99
Total gross profits	\$ 88,970 88

LOSSES

Supplies—Bottles, corks, labels, boxes, etc., used during quarter	\$ 20,202 78
Tear and wear of teams and wagons	20 70
Constabulary	7,411 54
Breakage and leakage	216 41
Freight and express charges	13,999 16
Labor	3,146 93
Insurance	785 31
Expenses	5,651 96
Rent	525 00
Litigation	546 05
Cost of second suit of State vs. J. M. McDaniel, Dispenser, at Chester, paid to the Treasurer of Chester County, as per instructions of Solicitor J. K. Henry	63 55
Amount paid, by order Board, for services rendered by A. D. McCrea, as watchman, one month, in 1895, at the Kingstree Dispensary	35 00
Amount of shortage in stock at Chester Dispensary al- lowed J. M. McDaniel, Dispenser, by the Court	739 34
Amount of goods stolen from Hampton Dispensary May 11, 1898	213 80
Amount of breakage and insurance not paid by Dispen- ser L. T. McWhite, Greenville, on account of his Dispensary not making profits sufficient to bear ex- penses	42 29

Loss by robbery at the Dispensary of J. Cartledge, Columbia, June 23d, 1898.	3 33
Total expenses.	\$ 53,603 15
Net profits on sale for quarter.	35,367 73
Total.	\$ 88,970 88

Cash Statement for Quarter Ending June 30th, 1898.

RECEIPTS.

Balance in State Treasury March 31st, 1898	\$ 38,294 67
April receipts.	\$ 67,869 22
May receipts.	80,093 54
June receipts.	80,413 61
Total receipts for quarter.	228,376 37
Total.	\$266,671 04

DISBURSEMENTS.

April disbursements.	\$63,051 11
May disbursements.	88,505 97
June disbursements.	71,342 06
Total disbursements for quarter.	\$222,899 14
Balance in State Treasury June 30th, 1898	43,771 90
Total.	\$266,671 04

**REPORT OF LEGISLATIVE COMMITTEE FOR QUARTER
ENDING SEPTEMBER 30, 1898.**

Columbia, S. C., October 21, 1898.

To His Excellency W. H. Ellerbe, Governor.

Sir: The committee met on Wednesday, October 19th, 1898, and proceeded to examine the books and financial transactions of the State Dispensary for the quarter ending September 30th, 1898.

The stock of liquors and supplies on hand was taken on October 1st by Mr. D. F. Efird, on the part of the Committee, and Messrs. J. B. Douthit and D. M. Miles, representing the Board of Control.

The amount of inventories taken appears upon the statement of the assets and liabilities hereto attached. All stock and supplies were actually exhibited, counted and valued. We have examined the original invoices of all liquors and supplies purchased during the past quarter, and also all vouchers for disbursements made. We find the books and entries therein correct.

The balance sheet for the quarter ending September 30th, and the statement of assets and liabilities and of profit and loss, were checked by the books. We append to this report copies of the statement and also a copy of the cash statement for the quarter.

The State Treasurer's report shows on September 30th balance of cash in State Treasury \$74,659.97. The cash book of the Dispensary shows on that day \$68,655.75, a difference of \$6,004.22 more in the State Treasury than was called for by the books of the Dispensary. This difference is accounted for by the unpaid checks issued previous to the 30th of September, amounting to \$6,004.22.

We are very much pleased with the new quarters of the institute. We suggest that the State Board of Control at once try and make some arrangement with the railroads to receive goods from the platform of the State Dispensary when shipments are less than carload lots, so as to curtail expense of drayage.

We are glad to report that there is no shortage accounts outstanding against local Dispensers for this quarter. We also note that \$40,000 has been turned over to the State Treasurer, during the past quarter, for the school fund.

Respectfully submitted.

(Signed)

WM. H. MAULDIN,
Senator.

A. K. SANDERS,
D. F. EFIRD,
Representatives.

Quarterly Statement of State Dispensary for Quarter Ending September 30th, 1898.

ASSETS.

Cash in State Treasury September 30th, 1898.	\$68,655 75
Merchandise in hands of Dispensers.	182,536 45

Merchandise (inventory)	116,450 66
Supplies (inventory)	16,817 73
Teams and wagons	650 00
Machinery and office fixtures (inventory)	2,880 00
Contraband	709 98
Real estate	28,523 91
Personal accounts due State for tax-pays on bonded spirits, empty barrels, alcohol, royalty on beer, etc. .	5,167 64
Total assets	<u>\$422,392 12</u>

LIABILITIES.

School fund	\$331,759 82
Suspended accounts	174 61
Personal accounts due by State	90,457 69
Total liabilities	<u>\$422,392 12</u>

Statement of Profit and Loss Account for Quarter Ending September 30th, 1898.

PROFITS.

Gross profits on merchandise sold during quarter	\$67,469 04
Discounts on whiskey purchases	4,552 22
Contraband seizures	4,407 62
Permit fees	6 00
Profits from Beer Dispensaries	8,294 69
Total gross profits	<u>\$84,729 57</u>

LOSSES.

Supplies—Bottles, corks, labels, boxes, etc., used during quarter	\$26,372 55
Tear and wear of teams and wagons	25 00
Tear and wear of machinery and office fixtures	6 91
Constabulary	11,809 92
Breakage and leakage	208 57
Freight and express charges	15,812 10

Labor	3,397 56
Insurance	604 26
Expense account	5,662 28
Rent	350 00
Litigation	120 65
License	125 00
Loss by robbery at Blacksburg Dispensary, August 24, 1898	64 93
Amount paid L. B. Raines, Greenville, in place of 130 pounds of coffee seized from him November 10, 1896, by State Constables, as per resolution of State Board of Control	19 50
Amount of liquors taken from the Livingston Dispensary on September 24, 1898, by United States Volunteers	6 30
Amount of goods stolen from the Saluda Dispensary in May and June, 1898	56 00
Total expenses	\$64,641 53
Net profits on sales for quarter	20,088 04
Total	\$84,729 57

Cash Statement for Quarter Ending September 30th, 1898.

RECEIPTS.

Balance in State Treasury June 30th, 1898	\$43,771 90
July receipts	\$72,499 76
August receipts	93,436 03
September receipts	100,594 05
Total receipts for quarter	266,529 84
Total	\$310,301 74

DISBURSEMENTS.

July disbursements	\$69,173 59
August disbursements	75,782 17
September disbursements	96,690 23
Total disbursements for quarter	\$241,645 99
Balance in State Treasury September 30th, 1898	68,655 75
Total	\$310,301 74

REPORT OF LEGISLATIVE COMMITTEE FOR QUARTER ENDING DECEMBER 31, 1898.

Columbia, S. C., January 18, 1899.

To His Excellency Wm. H. Ellerbe, Governor.

Sir: The committee appointed on behalf of the General Assembly to examine the books, vouchers and finances of the State Dispensary have met, pursuant to the Act, and after careful examination, beg to submit the following report:

We found vouchers for all payments made. We append hereto the following statements:

I. Statement of assets and liabilities for the quarter ending December 31st, 1898.

II. Statement of profit and loss account for quarter ending December 31st, 1898.

III. Cash statement for quarter ending December 31st, 1898.

We also append hereto:

I. Comparative statement of assets and liabilities for the fiscal year ending December 31st, 1898.

II. Statement of profit and loss account for the fiscal year ending December 31st, 1898.

III. Cash statement for the fiscal year ending December 31st, 1898.

There is a difference in the cash balance on December 31st, 1898, as shown by the books of the State Dispensary and the books of the State Treasurer of \$10,185.40. This difference is accounted for by Dispensary warrants which were drawn on the State Treasurer, and which had not been presented for payment up to December 31st, 1898.

In our report for the quarter ending September 30th, 1898, we suggested that the State Board of Control make arrangements with the railroads to receive goods from the platform of the State Dispensary when shipments were less than carload lots. This suggestion has been carried out, thereby saving drayage and reducing breakage.

We call attention to the shortage accounts against the local Dispensers for the fiscal year amounting to \$2,007.27. Of this amount \$1,586.59 is now in suit.

We note that \$83,930.64 has been placed to the credit of the school fund for the quarter ending December 31st, 1898, thus making a

total now to the credit of the school fund of \$395,690.46.

The stock of liquors and supplies on hand was taken on December 30th and 31st, by Mr. A. K. Sanders, on the part of the committee, and Messrs. J. B. Douthit and M. R. Cooper of the State Board. All stock and supplies were actually exhibited, counted and valued.

We have examined the original invoices of all liquors and supplies purchased during the quarter, and also all vouchers for disbursements.

We found the books well and accurately kept, the system being such as to make an examination easy, considering the great volume of business done.

In conclusion, we beg to say, that we endorse the action of the State Board of Control in purchasing the present site and moving the Dispensary from its old quarters. The present building is well arranged and adapted for the business.

We have found everything connected with the Dispensary neatly and properly kept, and commend the Board of Control for their able management.

All of which is respectfully submitted.

(Signed)

WM. H. MAULDIN,
Senator.

A. K. SANDERS,
D. F. EFIRD,

Members of the House of Representatives.

Quarterly Statement of State Dispensary for Quarter Ending December 31st, 1898.

ASSETS.

Cash in State Treasury December 31st, 1898.. . . .	\$46,073 24
Merchandise in hands of Dispensers December 31st, 1898.. . . .	227,743 99
Merchandise (inventory of stock at State Dispensary, December 31st, 1898).. . . .	159,275 39
Supplies (inventory December 31, 1898).. . . .	31,172 66
Teams and wagons (inventory December 31, 1898)....	275 00
Machinery and office fixtures (inventory December 31, 1898).. . . .	2,888 30
Contraband (inventory December 31, 1898).. . . .	835 25

Real estate—Purchase of property and improvements..	33,615 99
Personal accounts due State for tax advanced on bonded spirits, empty barrels and kegs, alcohol, royalty on beer not yet received, etc.	16,838 44

Total assets. \$518,718 26

LIABILITIES.

School fund.	\$395,690 46
Suspended accounts.	174 61
Personal accounts due by State for supplies, whiskies, wines, alcohol, beer, etc.	122,853 19

Total liabilities. \$518,718 26

Statement of Profit and Loss Account for Quarter Ending December 31st, 1898.

PROFITS.

Gross profits on merchandise sold during quarter.	\$167,645 91
Discounts on whiskey purchases.	9,670 92
Contraband seizures.	2,805 34
Permit fees, \$1.50, less 50 cents received in stamps. . . .	1 00
Profits from Beer Dispensaries.	6,774 56

Total gross profits. \$186,897 73

LOSSES.

Supplies—Bottles, corks, labels, wire, tin foil, boxes, etc., used during quarter.	\$43,483 79
Depreciated value of teams and wagons, and death of one horse.	154 75
Constabulary.	13,462 09
Breakage and leakage.	243 07
Freight and express charges.	31,054 11
Labor.	5,402 22
Insurance.	136 34
Expense account.	6,151 38

Litigation.	215 35
Loss on goods destroyed by fire at Rantowles Dispensary on June 13, 1898, \$1,738.19, less amount of insurance on same, \$400.00.	1,338 19
Damages to Agricultural Hall paid by resolution of State Board of Control.	125 00
Claim of M. Carlson, ex-Dispenser at Spartanburg, for extra services rendered in November and December, 1895, and January, 1896, paid by resolution of State Board.	37 50
Amount of protested check of G. Merriman (which was remitted to State Treasurer on account of L. B. Dean, Dispenser at Saluda), refunded by resolution of the State Board of Control to Dispenser Dean, he having remitted his personal check to cover amount.	224 43
Amount of goods stolen from the Ulmers Dispensary December 3, 1898.	11 00
Error in Commissioner Traxler's balance of the Manning Dispensary account, November 1, 1893.	1 00
Loss on goods destroyed by fire at the Bamberg Dispensary, October 14, 1898, \$1,421.87, less amount of insurance on same, \$495.00.	926 87
Total expenses.	\$102,967 09
Net profits on sales for quarter passed to the credit of the school fund.	83,930 64
Total.	\$186,897 73

Cash Statement for Quarter Ending December 31st, 1898.

RECEIPTS.

Balance in State Treasury Sept. 30, 1898	\$68,655 75
October receipts.	\$128,533 53
November receipts.	153,606 66
December receipts.	181,267 22
Total receipts for quarter.	\$463,407 41
Total.	\$532,063 16

DISBURSEMENTS.

October disbursements..	\$141,349 80
November disbursements..	123,137 86
December disbursements..	221,502 26
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Total disbursements for quarter..	\$485,989 92
Balance in State Treasury December 31st, 1898.. . . .	46,073 24
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Total..	\$532,063 16

*Comparative Statement of Assets and Liabilities for the Fiscal Year
Ending December 31st, 1898.*

ASSETS.

Cash in State Treasury December 31, 1898..	\$46,073 24
Merchandise in hands of Dispensers December 31, 1898.	227,743 99
Merchandise (inventory of stock at State Dispensary, December 31, 1898)..	159,275 39
Supplies (inventory December 31, 1898)..	31,172 66
Teams and wagons (inventory December 31, 1898).. . .	275 00
Machinery and office fixtures (inventory December 31, 1898)..	2,888 30
Contraband (inventory December 31, 1898)..	835 25
Real estate—Purchase of property, and improvements..	33,615 99
Personal accounts due State for tax advanced on bonded spirits, empty barrels and kegs, alcohol, royalty on beer not yet received, etc..	16,838 44
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Total assets..	\$518,718 26

LIABILITIES.

School fund..	\$395,690 46
Suspended accounts..	174 61
Personal accounts due by State for supplies, whiskies, wines, alcohol, beer, etc..	122,853 19
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Total liabilities..	\$518,718 26

*Statement of Profit and Loss Account for the Fiscal Year Ending
December 31st, 1898.*

PROFITS.

Gross profits on merchandise sold during year.	\$376,355 53
Discounts on whiskey purchases.	25,654 12
Contraband seizures.	10,137 32
Permit fees.	28 00
Profits from Beer and Hotel Dispensaries (State's share).	26,740 04
Amount of warrants issued prior to March 31st, 1897, and never presented for payment, passed to the credit of profit and loss account.	6 04
Total gross profits.	\$438,921 05

LOSSES.

Supplies—Bottles, corks, labels, wire, tin foil, boxes etc., used during year.	\$113,017 38
Constabulary.	35,152 65
Breakage and leakage.	1,250 48
Freight and express charges.	76,019 65
Labor.	15,041 21
Insurance.	2,058 59
Expense—(See itemized expense account following)..	22,910 70
Tear and wear of teams and wagons, and death of one horse.	200 45
Tear and wear of machinery and office fixtures.	6 91
Rent—Occupancy of Agricultural Hall by the State Dis- pensary to August 15th, 1898, inclusive.	11,050 00
Litigation.	882 05
License.	125 00
Loss on goods destroyed by fire at Eutawville Dispen- sary on January 12, 1898, \$688.34, less amount of insurance, \$200.00, passed to profit and loss account	488 34
Cost of second suit of State vs. J. M. McDaniel, Dispen- ser at Chester, paid to the Treasurer of Chester County, as per instructions of Solicitor J. K. Henry	63 55
Amount paid by order Board for services rendered by A. D. McCrea as watchman, one month in 1895, at the Kingstree Dispensary.	35 00

Amount of shortage in stock at Chester Dispensary allowed J. M. McDaniel, Dispenser, by the Court....	739 34
Amount of goods stolen from the Hampton Dispensary, May 11th, 1898.....	213 80
Amount of breakage and insurance not paid by Dispenser L. T. McWhite, Greenville, on account of his Dispensary not making profits sufficient to bear expenses.....	42 29
Loss by robbery at the Dispensary of J. Cartledge, Columbia, June 23, 1898.....	3 33
Loss by robbery at the Blacksburg Dispensary, August 2, 1898.....	64 93
Amount paid L. B. Raines, Greenville, by order Board, in place of the 130 pounds coffee seized from him November 10, 1896, by State Constables.....	19 50
Amount of liquors taken from the Livingston Dispensary on September 24, 1898, by U. S. volunteers....	6 30
Amount of goods stolen from the Saluda Dispensary in May and June, 1898.....	56 00
Loss on goods destroyed by fire at Rantowles Dispensary on June 13, 1898, \$1,738.19, less amount of insurance on same, \$400.00.....	1,338 19
Damages to Agricultural Hall, paid by resolution of State Board of Control.....	125 00
Claim of M. Carlson, ex-Dispenser at Spartanburg, for extra services rendered in November and December, 1895, and January, 1896, paid by resolution of State Board.....	37 50
Amount of protested check of G. Merriman (which was remitted to State Treasurer on account of L. B. Dean, Dispenser at Saluda), refunded by resolution of the State Board of Control to Dispenser Dean, he having remitted his personal check to cover amount.....	224 43
Amount of goods stolen from the Ulmers Dispensary, December 3, 1898.....	11 00
Error in Commissioner Traxler's balance of the Manning Dispensary, November 1, 1893.....	1 00
Loss on goods destroyed by fire at the Bamberg Dispensary, October 14, 1898, \$1,421.87, less amount of insurance on same, \$495.00.....	926 87
Total expenses.....	\$282,111 44
Net profits for year, passed to credit of school fund....	156,809 61
Total.....	\$438,921 05

Cash Statement for Fiscal Year Ending December 31, 1898.

RECEIPTS.

Balance in State Treasury Dec. 31, 1897.....	\$61,901 26
January receipts..	\$82,437 84
February receipts..	81,574 32
March receipts..	89,733* 83
April receipts..	67,869 22
May receipts..	80,093 54
June receipts..	80,413 61
July receipts..	72,499 76
August receipts..	93,436 03
September receipts..	100,594 05
October receipts..	128,533 53
November receipts..	153,606 66
December receipts..	181,267 22
Total receipts for year..	<u>1,212 059 61</u>
Total..	<u>\$1,273,960 87</u>

DISBURSEMENTS.

January disbursements..	\$105,593 57
February disbursements..	69,079 28
March disbursements..	102,679 73
April disbursements..	63,051 11
May disbursements..	88,505 97
June disbursements..	71,342 06
July disbursements..	69,173 59
August disbursements	75,782 17
September disbursements..	96,690 23
October disbursements..	141,349 80
November disbursements..	123,137 86
December disbursements..	221,502 26
Total disbursements for year..	<u>1,227,887 63</u>
Balance in State Treasury December 31, 1898.. . . .	46,073 24
Total..	<u>\$1,273,960 87</u>